Cause # 1:22-CB-80-JMS-DLP Exhibit P

71 Am. Jur. 2d State and Local Taxation § 3

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State and Local Taxation

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Part One. General Principles

I. In General

§ 3. Nature and purpose of tax—Necessity that tax be for public purpose

Topic Summary | Correlation Table | References

West's Key Number Digest

West's Key Number Digest, Statutes 🔑223.1, 245
West's Key Number Digest, Taxation 🔑2000 to 2003, 2013

A public purpose is necessary to justify any exercise of the taxing power.[1] In other words, taxation involves, and a tax constitutes, a charge or burden imposed to provide revenue for general public purposes[2] of a general nature.[3]

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Footnotes

[1] Citizens' Utility Ratepayer Bd. v. State Corp. Com'n of State of Kan., 264 Kan. 363, 956 P.2d 685 (1998); Great Games, Inc. v. South Carolina Dept. of Revenue, 339 S.C. 79, 529 S.E.2d 6 (2000).
As to the constitutional requirement with respect to the validity of a tax, that it be imposed for a public rather than a private purpose, see §§ 35 to 43.

[2] Citizens' Utility Ratepayer Bd. v. State Corp. Com'n of State of Kan., 264 Kan. 363, 956 P.2d 685 (1998); Great Games, Inc. v. South Carolina Dept. of Revenue, 339 S.C. 79, 529 S.E.2d 6 (2000).

[3] 2nd Roc-Jersey Associates v. Town of Morristown, 158 N.J. 581, 731 A.2d 1 (1999); Great Games, Inc. v. South Carolina Dept. of Revenue, 339 S.C. 79, 529 S.E.2d 6 (2000).

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